KA / BG-GPO / 2515 / WPP-47 / 2009-2011

ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಸಂಪುಟ ೧೪೪	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಸೆಪ್ಟೆಂಬರ್ ೧೦, ೨೦೦೯ (ಭಾದ್ರಪದ ೧೯, ಶಕ ವರ್ಷ ೧೯೩೧)	ಸಂಚಿಕೆ ೩೭

ಭಾಗ – ೪

ಕೇಂದ್ರದ ವಿಧೇಯಕಗಳು ಮತ್ತು ಅವುಗಳ ಮೇಲೆ ಪರಿಶೀಲನಾ ಸಮಿತಿಯ ವರದಿಗಳು, ಕೇಂದ್ರದ ಅಧಿನಿಯಮಗಳು ಮತ್ತು ಅಧ್ಯಾದೇಶಗಳು, ಕೇಂದ್ರ ಸರ್ಕಾರದವರು ಹೊರಡಿಸಿದ ಸಾಮಾನ್ಯ ಶಾಸನಬದ್ಧ ನಿಯಮಗಳು ಮತ್ತು ಶಾಸನಬದ್ಧ ಆದೇಶಗಳು ಮತ್ತು ರಾಷ್ಟ್ರಪತಿಯವರಿಂದ ರಚಿತವಾಗಿ ರಾಜ್ಯ ಸರ್ಕಾರದವರಿಂದ ಪುನಃ ಪ್ರಕಟವಾದ ಆದೇಶಗಳು.

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಸಚಿವಾಲಯ

ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ 12 ಕೇನಿಪ್ರ 2009, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 15ನೇ ಮೇ 2009

2009ನೇ ಸಾಲಿನ ಮಾರ್ಚ್ 25ನೇ ದಿನಾಂಕದ ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟಿನ ವಿಶೇಷ ಸಂಚಿಕೆಯ ಭಾಗ–II ಸೆಕ್ಷನ್ 3(ii)ರಲ್ಲಿ ಪ್ರಕಟವಾದ ಈ ಕೆಳಕಂಡ S.O. 858 (E) (Notification No. 31/2009/F.No. 142/22/2008 –TPL dated:25.3.2009) ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯ ಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ.

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRICT TAXES)

NOTIFICATION

New Delhi, the 25th March, 2009

(INCOME-TAX)

S.O 858(E): In exercise of the powers conferred by section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the income-tax Rules 1962, namely:

1. (1) These rules may be called the income-tax (8th Amendment)Rules, 2009

   (2) They shall come into force on the 1st day of April, 2009

2. In the Income-tax Rules, 1962,

(a) for rules 30, 31, 31A and 31AA, the following rules shall be substituted, namely:

''Time and mode of payment to Government account of tax deducted at source or tax paid under Chapter XVII-B

30. (1) All sums deducted in accordance with the provisions of Chapter XVII-B shall be paid to the credit of the Central Government-

(a) within two months from the end of the month in which the amount is credited by the payer to the account of the payee if the crediting is on the date up to which the accounts of the payer are made; and

(b) in any other case, within one week from the end of the month in which the

(i) deduction is made; or

(ii) income-tax is due under sub-section (1A) of section 192.

(2) Notwithstanding anything contained in sub-rule (1), the Assessing Officer may permit, in special cases,

(a) quarterly payment of the amount on June 15, September 15, December 15 and March 15 if the amount is deducted from any income chargeable under the head ''Salaries'' and;

(b) quarterly payment of the amount on July 15, October 15, January 15 and April 15 if the amount is deducted from any income by way of-

(i) interest, other than interest on securities;

(ii) insurance commission; or

(iii) commission or brokerage referred to in section 194H.

(3) No permission under sub-rule (2) shall be granted without the prior approval of the Joint Commissioner.

(4) The person responsible for making deduction, or payment of tax, under Chapter XVII-B shall, within the time specified in sub-rule (1), or sub-rule(2),

(a) electronically furnish an income-tax challan in form No. 17; and

(b) pay the amount so deducted to the credit of the Central Government by electronically remitting it into the Reserve Bank of India, State Bank of India or any authorized Bank.

(5) For the purposes of this rule, the amount shall be construed as electronically remitted to the Reserve, Bank of India or of the State Bank of India or of any authorized bank, if the amount is remitted by way of-

(a) internet banking facility of the Reserve Bank of India or of the State Bank of India or of any authorized bank; or

(b) credit or debit card.

Certificate of tax deducted at source or tax paid under sub-section (1A) of section 192:

31. (1) The certificate of deduction of tax at source or the certificate of payment of tax by the employer on behalf of the employee, under section 203 shall be in-

(a) Form No. 16 if the deduction or, payment of tax, is under section 192; and

(b) Form No. 16A if the deduction is under any other provision of Chapter XVII-B.

(2) The certificate referred to in sub-rule (1)shall be furnished to the deductee

(a) within one week after the date on which the sum of tax deducted at source is paid to the credit

of the Central Government if the payment in respect of which the tax so deducted is by way of crediting on the date upto which the accounts of the deductor are made;

(b) within one month from the end of the financial year in which the payment is made to the deductee if-

(i) the deduction of tax is made under sub-section (1) of section 192;

(ii) the certificate relates to payment of tax by the employer on behalf of the employee under section (1A) of section 192;

(ii) the deduction of tax is made under section 194D; or

(iv) more than one certificate is required to be furnished to a deductee for deductions of income-tax made during a financial year and the deductee has requested for issue of a consolidated certificate in respect of such deductions;

(c) within fourteen days from the date of payment of income-tax if the payment is made quarterly under sub-rule (2) of rule 30.

(d) within one month from the end of the month in which the deduction of tax at source is made, in all other cases.

(3) The deductor may issue a duplicate certificate in Form No. 16 or Form No. 16A, as the case may be, if the deductee has lost the original certificate so issued and makes a request for issuance of a duplicate certificate and such duplicate certificate is certified as duplicate by the deductor.

(4) The Assessing Officer, before giving credit for the tax deducted at source on the basis of duplicated certificate referred to in sub-rule (3), shall-

(a) obtain an Indemnity Bond from the deductee; and

(b) get the payment certified by the Assessing Officer designated in this behalf by the Chief Commissioner or the Commissioner.

Quarterly statement of deduction of tax or collection of tax

31A. (1) Every person who has been allotted a tax deduction and collection account number under section 203A shall deliver, or cause to be delivered the following quarterly statements; namely:

(a) the TDS Compliance Statement in Form No. 24C.

(b) the Quarterly Statement of deduction of tax under section 192 in Form No. 24Q

(c) the Quarterly Statement of deduction of tax under sections 193 to 196D in-

(i) Form No. 27Q in respect of the deductee other than a company, being a non-resident or resident but not ordinarily resident, or the deductee being a foreign company; and

(ii) Form No. 26Q in respect of all other deductees; and

(d) the Quartely Statement for collection of tax under section 206C in Form No. 27EQ.

(2) Every person, who is required to deliver, or cause to be delivered, under sub-rule (1) , the statements referred to therein, shall deliver, or cause to be delivered, such statements electronically to the Director General of Income Tax (Systems) or the person authorized by the Director General of Income Tax (Systems).

(3) The statement in Form No. 24C referred to in sub-rule (1), shall be delivered, or caused to be delivered, on or before the 15th July, the 15th October, the 15th January in respect of the first three quarters of the financial year, respectively, and on or before the 15th June following the last quarter of the financial year.

(4) The statement in Form No. 24Q, Form No. 26Q Form No. 27Q and Form No. 27EQ referred to in sub-rule (1), shall be delivered, or caused to be delivered, on or before the 15^{th} June following the financial year''.

(b) rule 37A shall be omitted;

(c) for rules 37CA and 37D , the following rules shall be substituted, namely:

''Time and mode of payment to Government account of tax collected at source under Chapter XVII-BB

37CA. (1) All sums collected in accordance with the provisions of Chapter XVII-BB shall be paid to the credit of the Central Government within one week from the end of the month in which the collection is made.

(2) The person responsible for making collection under Chapter XVII-BB shall, within the time specified in sub-rule (i),-

(a) electronically furnish an income-tax challan in Form No. 17; and

(b) Pay the amount so collected to the credit of the Central Government by electronically remitting it into the Reserve Bank of India, State Bank of India or any authorized bank.

(3) For the purposes of this rule, the amount shall be construed as electronically remitted to the Reserve Bank of India or of the State Bank of India or of any authorized bank, if the amount is remitted by way of-

(a) internet banking facility of the Reserve Bank of India of the State Bank of India or of any authorized bank; or

(b) credit or debit card.

Certificate of tax collected at source

37D. (1) The certificate of collection of tax at source under sub-section (5) of section 206C shall be in Form No. 27D.

(2) The certificate referred to in sub-rule (1), shall be furnished to the deductee within one month from the end of the month in which the amount is debited to the account of the buyer or licensee or lessee or payment is received from the buyer or licensee or lessee, as the case may be.

(3) The person responsible for collecting tax at source may issue a duplicate certificate in Form No. 27D, if the buyer or licensee or lessee has lost the original certificate so issued and makes a request for issuance of a duplicate certificate and such duplicate certificate is certified as duplicate by the person responsible for collecting tax at source.

(4) The Assessing Officer, before giving credit for the tax collected at source on the basis of duplicate certificate referred to in sub-rule (3), shall-

(a) obtain an indemnity Bond from the buyer or licensee or lessee; and

(b) get the payment certified by the Assessing Officer designated in this behalf by the Chief Commissioner or the Commissioner'',

(d) for Form No. 16, Form No. 16A and Form No. 16AA, the following forms shall be substituted, namely:

FORM NO.16

[See rule 31(1)(a)]

Certificate under section 203 of the Income-tax Act, 1961 for tax deducted at source on Salary			
Financial year		TDS Certificate number#	
Whether Original / Duplicate / Amended	If Amended give Previous TDS Certificate number		
TAN of Deductor		Name of Deductor	
PAN of Deductee		Name of Deductee	
TDS Unique Transaction Number (UTN) as provided by Income Tax Department	Whether PAN uploaded was validated by Income Tax Department? (Y/N)	Gross Amount Paid/Collected	TDS/TCS Amount
Gross amount of TDS / TCS			
Total TDS amount where PAN was found valid by Income Tax Department*			
Details of Salary paid and any other income and tax deducted			

1.	Gross Salary				
	(a)	Salary as per provision contained in sec.17(1)	Rs		
	(b)	Value of perquisites u/s 17(2) (as per Form No.12BB, wherever applicable)	Rs		
	(c)	Profits in lieu of salary under section 17(3)(as per Form No.12BB, wherever applicable)	Rs		
	(d)	Total		Rs	
2.	Less: Allowance to the extent exempt u/s 10		Rs		
			Rs		
			Rs	Rs	
3.	Balance (1-2)			Rs	
4.	Deductions :				
	(a)	Standard deduction Rs			
	(b)	Entertainment allowance Rs			
	(c)	Tax on employment Rs			
5.	Aggregate of 4(a) to (c)		Rs		

6.	Income chargeable under the head salaries (3-5)			Rs
7.	Add: Any other income reported by the employee	Rs		
		Rs		
		Rs		Rs
8.	Gross income (6+7)			Rs
9.	Deductions under Chapter VIA			

		Gross Amount	Qualifying Amount	Deductible Amount	
	(a)	Rs	Rs	Rs	
	(b)	Rs	Rs	Rs	
	(c)	Rs	Rs	Rs	
	(d)	Rs	Rs	Rs	Rs
10.	Aggregate of deductible amount under Chapter VIA				Rs
11.	Total Income (8-10)				Rs
12.	Tax on total income				Rs
13.	Rebate and relief under Chapter VIII				

I. Under section 88 (please specify)

	Gross Amount	Qualifying Amount	Tax rebate/ relief
(a)	Rs	Rs	
(b)	Rs	Rs	
(c)	Rs	Rs	
(d)	Rs	Rs	
(e)	Rs	Rs	
(f) Total ([(a) to (e)]	Rs	Rs	

II	(a)	Under section 8 8B	Rs	
	(b)	Under section 8 8C	Rs	
III		Under section 89 (attach details)	Rs	
14.	Aggregate of tax rebates and relief at 13 above [I(f) + II(a)+ II(b) + III]			Rs
15.	Tax payable (12-14) and surcharge thereon			Rs
16.	Less: Tax deducted at source			Rs
17.	Tax payable/refundable (15-16)			Rs

I____ son/daughter of __________________________ working in the capacity of _______________________________________ (designation) do hereby certify that a sum of Rs. ________________________________ [Rupees ____ (in words)] has been deducted at source and paid to the credit of the Central Government. I further certify that the information given above is true and correct based on the books of accounts, documents and other available records.

Place

Date Signature of person responsible for deduction of tax

Designation Full Name

\# TDS certificate number is an internal reference number to be given by the Deductor (optional)

FORM NO.16A

[See rule 31(1)(b)]

Certificate under section 203 of the Income-tax Act, 1961 for tax deducted at source on Salary			
Financial year		TDS Certificate number#	
Whether Original / Duplicate / Amended	If Amended give Previous TDS Certificate number		
TAN of Deductor		Name of Deductor	
PAN of Deductee		Name of Deductee	
TDS Unique Transaction Number (UTN) as provided by Income Tax Department	Whether PAN uploaded was validated by Income Tax Department? (Y/N)	Gross Amount Paid	TDS
Gross TDS amount			
Total TDS amount where PAN was found valid by Income Tax Department			

I____________________________ son/daughter of ______________________ working in the capacity of ____________________________ (designation) do hereby certify that a sum of Rs. ____________________ [Rupees ____ (in words)] has been deducted at source and paid to the credit of the Central Government. I further certify that the information given above is true and correct based on the books of accounts, documents and other available records.

Place

Date — Signature of person responsible for deduction of tax

Designation — Full Name

TDS certificate number is an internal reference number to be given by the Deductor (optional)

FORM NO.	17	**INDIAN INCOME TAX CHALLAN FOR PAYMENT OF TDS and TCS** [See rule 30 (4)(a) or rule 37CA(2)(a)]	Financial Year in which tax deducted or collected at source

TAN	Date of deposit(DD/MM/YYYY)	PAN

Challan Identification Number (CIN)	BSR Code	Date (DD/MM/YYYY	Serial Number
Transaction Reference Number			

Full Name
Complete Address with City & State

Email Address		PIN						
Phone Number (with STD Code)								
Mobile No.								

Details of payment						
Total amount of TDS & TCS payable (in figures)						
Total Amount of TDS & TCS payable (in words)	Crores	Lakhs	Thousand	Hundreds	Tens	Units
Paid by debit to account (Account No. of the deductor)				Date of debit		
Name of the Bank in which payment is made						

Details of TDS / TCS from deductees (if the number of records exceeds 10 then upload deductee file)				Upload deductee file
Unique Transaction Number	PAN of deductee	PAN valid (Y/N)	Name of deductee	TDS/ TCS Amount (including surcharge and education cess)
			Total TDS / TCS	
			Interest	
			Penalty	
			Others	
			Total of the above amounts	

(e) after Form 24, the following form shall be inserted, namely:-

FORM No.	24C	TDS AND TCS COMPLIANCE STATEMENT [See rule 31A(1)(a)]	Financial Year

PERSONAL INFORMATION	Name	TAN		
	Flat/Door/Block No	Name of Premises/ Building/Village	PAN of Head office or taxable entity	
	Road/Street/Post Office	Area/Locality	Quarter (First / Second / Third / Fourth)	
	Town/City/District	State	Pin code	
	Email Address		(STD code)-Phone Number ( )	

FILING STATUS				
	Designation of TDS Assessing Officer (Ward/Circle)			
	Whether Original or Revised return? (Tick)	√	Original	Revised
	If revised, enter Ack No and Date of filing of original return (DD/MM/YYYY)			
	Residential Status (Tick)	√	Resident	Non-Resident
	Is there any transaction of the nature specified in SCH COM-1 below		Yes (Enter details in Schedule COM)	No (Nil Return)

SCH COM-1	Details of TDS compliance in the month of --------------								
	Section	Nature of payment	Total Expense or Capital outgo under the section	Total Amount on which TDS/TCS was liable or eligible to be deducted or collected out of (3)	Total Amount on which tax was deducted or collected at prescribed rate out of (4)	Amount of tax deducted or collected on (5)	Total Amount on which tax was deducted or collected at less than prescribed rate out of (4)	Amount of tax deducted or collected on (7)	Total Amount =(6) + (8)
Tax deducted or collected at source	192	Salaries to Govt. employees							
	192	Salaries to non-Govt. employees							
	193	Interest on securities							
	194	Dividend							
	194A	Interest other than interest on securities							
	194B	Wininnigs from lotteries and crossword puzzles							
	194BB	Winnings from horse race							
	194C	Payment of contractors and sub-contractors							
	194D	Insurance Commission							
	194E	Payments to non-resident sportsmen / Sport Associations							
	194EE	Payments in respect of deposits under							

		National Savings Schemes							
	194F	Payment on account of re-purchase of units by Mutual Funds or UTI							
	194G	Commission , prize, etc., on sale of lottery tickets							
	194H	Commission or brokerage							
	194I	Rent							
	194J	Fees for professional or technical services							
	194K	Income payable to a resident assessee in respect of units of a specified Mutual Fund or of the units of the UTI							
	194LA	Payment of compensatio n on acquisition of certain immovable property							
	195	Other sums payable to a non-resident							
	196A	Income in respect of units of non-residents							
	196B	Payments in respect of units to an offshore fund							
	196C	Income from foreign currency bonds or shares of Indian							

		company payable to non-resident							
	196D	Income of foreign Institutional investors from securities							
	206C	Collection at source from alcoholic liquor for human consumption							
	206C	Collection at source from timber obtained under forest lease							
	206C	Collection at source from timber obtained by any mode other than a forest lease							
	206C	Collection at source from any other forest produce (not being Tendu leaves)							
	206C	Collection at source for scrap							
	206C	Collection at source from contractors or licensee or lease relating to parking lots							
	206C	Collection at source from contractors or licensee or lease relating to mine or quarry							
	206C	Collection at source from Tendu leaves							
	Total tax deducted or collected at source								

	Interest	
	Penalty	
	Others	
	Grand Total	
	NOTE Enter the details of receipts, expenses and capital outgo and corresponding TDS and TCS amounts, section wise. The total of TDS and TCS in Col 9 should match total of TDS and TCS deposited into the account of Central Government	

SCH COM-2	Details of TDS compliance in the month of --------------								
Tax deducted or collected at source	Section	Nature of payment	Total Expense or Capital outgo under the section	Total Amount on which TDS/TCS was liable or eligible to be deducted or collected out of (3)	Total Amount on which tax was deducted or collected at prescribed rate out of (4)	Amount of tax deducted or collected on (5)	Total Amount on which tax was deducted or collected at less than prescribed rate out of (4)	Amount of tax deducted or collected on (7)	Total Amount =(6) + (8)
	192	Salaries to Govt. employees							
	192	Salaries to non-Govt. employees							
	193	Interest on securities							
	194	Dividend							
	194A	Interest other than interest on securities							
	194B	Wininnigs from lotteries and crossword puzzles							
	194BB	Winnings from horse race							
	194C	Payment of contractors and sub-contractors							
	194D	Insurance Commission							
	194E	Payments to non-resident sportsmen / Sport Associations							
	194EE	Payments in respect of deposits under National Savings Schemes							

	194F	Payment on account of re-purchase of units by Mutual Funds or UTI							
	194G	Commission, prize, etc., on sale of lottery tickets							
	194H	Commission or brokerage							
	194I	Rent							
	194J	Fees for professional or technical services							
	194K	Income payable to a resident assessee in respect of units of a specified Mutual Fund or of the units of the UTI							
	194LA	Payment of compensation on acquisition of certain immovable property							
	195	Other sums payable to a non-resident							
	196A	Income in respect of units of non-residents							
	196B	Payments in respect of units to an offshore fund							
	196C	Income from foreign currency bonds or shares of Indian company payable to non-resident							

	196D	Income of foreign Institutional investors from securities							
	206C	Collection at source from alcoholic liquor for human consumption							
	206C	Collection at source from timber obtained under forest lease							
	206C	Collection at source from timber obtained by any mode other than a forest lease							
	206C	Collection at source from any other forest produce (not being Tendu leaves)							
	206C	Collection at source for scrap							
	206C	Collection at source from contractors or licensee or lease relating to parking lots							
	206C	Collection at source from contractors or licensee or lease relating to mine or quarry							
	206C	Collection at source from Tendu leaves							
	Total tax deducted or collected at source								
	Interest								
	Penalty								
	Others								
	Grand Total								
	NOTE	Enter the details of receipts, expenses and capital outgo and corresponding TDS and TCS amounts, section wise. The total of TDS and TCS in Col 9 should match total of TDS and TCS deposited into the account of Central Government							

SCH COM-3	Details of TDS compliance in the month of --------------								
Tax deducted or collected at source	Section	Nature of payment	Total Expense or Capital outgo under the section	Total Amount on which TDS/TCS was liable or eligible to be deducted or collected out of (3)	Total Amount on which tax was deducted or collected at prescribed rate out of (4)	Amount of tax deducted or collected on (5)	Total Amount on which tax was deducted or collected at less than prescribed rate out of (4)	Amount of tax deducted or collected on (7)	Total Amount =(6) + (8)
	192	Salaries to Govt. employees							
	192	Salaries to non-Govt. employees							
	193	Interest on securities							
	194	Dividend							
	194A	Interest other than interest on securities							
	194B	Wininnigs from lotteries and crossword puzzles							
	194BB	Winnings from horse race							
	194C	Payment of contractors and sub-contractors							
	194D	Insurance Commission							
	194E	Payments to non-resident sportsmen / Sport Associations							
	194EE	Payments in respect of deposits under National Savings Schemes							
	194F	Payment on account of re-purchase of units by Mutual Funds or UTI							

	194G	Commission , prize, etc., on sale of lottery tickets							
	194H	Commission or brokerage							
	194I	Rent							
	194J	Fees for professional or technical services							
	194K	Income payable to a resident assessee in respect of units of a specified Mutual Fund or of the units of the UTI							
	194LA	Payment of compensation on acquisition of certain immovable property							
	195	Other sums payable to a non-resident							
	196A	Income in respect of units of non-residents							
	196B	Payments in respect of units to an offshore fund							
	196C	Income from foreign currency bonds or shares of Indian company payable to non-resident							
	196D	Income of foreign Institutional investors from securities							

	206C	Collection at source from alcoholic liquor for human consumption							
	206C	Collection at source from timber obtained under forest lease							
	206C	Collection at source from timber obtained by any mode other than a forest lease							
	206C	Collection at source from any other forest produce (not being Tendu leaves)							
	206C	Collection at source for scrap							
	206C	Collection at source from contractors or licensee or lease relating to parking lots							
	206C	Collection at source from contractors or licensee or lease relating to mine or quarry							
	206C	Collection at source from Tendu leaves							
								Total tax deducted or collected at source	
								Interest	
								Penalty	
								Others	
								Grand Total	
	NOTE	Enter the details of receipts, expenses and capital outgo and corresponding TDS and TCS amounts, section wise. The total of TDS and TCS in Col 9 should match total of TDS and TCS deposited into the account of Central Government							

SCH PAY	Details of Payment of tax deducted or collected at source		
	Sl. No.	Challan Identification Number (CIN)	Amount

(f) in Form 24Q, for Annexure I, the following Annexure I shall be substituted, namely:-

Annexure I

Deductee-wise break-up of TDS

(Please use separate Annexure for each line – item in the table at S. No. 04 of main Form 24Q)

Details of salary paid and tax deducted thereon from the employees

BSR code of branch where tax is deposited	
Date on which tax deposited (dd-mm-yyyy)	
Challan Serial No.	
Section under which payment made	
Total TDS to be allocated among deductees as in the vertical total of col. 323	
Interest	
Others	
Total of the above	

Name of Employer
TAN

Sr. No.	Employee reference no provided by employer	Unique Transaction Number (UTN)	PAN of the employee	Name of employee	Date of payment credit	Taxable amount on which tax deducted Rs	TDS	Sur-charge	Edn. Cess	Total Tax deducted (319+320 +321) Rs	Total Tax deposited Rs	Date of dedu-ctions	Date of De-posit	Reason for non-deduc-tion/ lowest deduction*
(313)	(314)	(348)	(315)	(316)	(317)	(318)	(319)	(320)	(321)	(322)	(323)	(324)	(325)	(326)
1														
2														
3														
4														
5														
Total														

Verification

I…………..hereby certify that all the particulars furnished above are correct and complete

Place: Signature of person responsible for deducting tax at source……………………...

Date: Name and designation of person responsible for deducting tax at source……….

Note.- *Write "A" if "lower deduction" or Write "B" if no deduction" is on account of a certificate under section 197.

(g) in Form 26Q-

(i) for the words, figures and letters "see sections 193, 194, 194A, 194BB, 194C, 194D, 194EE, 194F, 194G, 194H, 194-I, 194J 194LA and rule 31A", the words, figures, letters and brackets "see rule 31A(1)(c)(ii)", shall be substituted;

(ii) for the Annexure, the following Annexure shall be substituted, namely:-

Annexure

Deductee-wise break-up of TDS

(Please use separate Annexure for each line-item in the table at Sl. No. 4 of main Form 26Q)

Details of amount paid/credited during the quarter ended……. (DD-MM-YYYY) and of tax deducted at source

BSR code of branch where tax is deposited	
Date on which tax deposited (dd-mm-yyyy)	
Challan Serial No.	
Section under which payment made	
Total TDS to be allocated among deductees as in the vertical total of col. 425	
Interest	
Others	
Total of the above	

Name of Deductor
TAN

Sr. No.	Deductee code (01 Company 02. Other than Company)	Unique Transaction Number (UTN)	PAN of the deductee	Name of the deductee	Date of payment credit	Amount paid/ credited Rs.	Paid by book entry or other-wise	TDS	Sur-charge	Education Cess	Total Tax deducted (421+422 +423) Rs	Total Tax deposited Rs	Date of deductions	Rate which deducted	Reason for non-deduction/ lowest deduction*
414	415	429	416	417	418	419	420	421	422	423	424	425	426	427	428
1															
2															
3															
4															
5															
Total															

Verification

I…………..hereby certify that all the particulars furnished above are correct and complete

Place: Signature of person responsible for deducting tax at source……………………...

Date: Name and designation of person responsible for deducting tax at source………..

Note.- *Write "A" if "lower deduction" or "no deduction" is on account of a certificate under section 197.
Write "B" if no deduction is on account of declaration under section 197A.

(h) for Form No. 27D, the following form shall be substituted, namely:-

FORM NO.27D

[See rule 37D]

<table>
<tr><th colspan="6">Certificate under section 206C of the Income-tax Act, 1961
for tax collected at source</th></tr>
<tr><td colspan="2">Financial year</td><td colspan="2"></td><td>TCS Certificate number#</td><td></td></tr>
<tr><td colspan="2">Whether Original / Duplicate / Amended</td><td colspan="3">If Amended give Previous TCS Certificate number</td><td></td></tr>
<tr><td>TAN of Collector</td><td colspan="2"></td><td colspan="2">Name of collector</td><td></td></tr>
<tr><td>PAN of Buyer or Licensee or Lessee or to whom contract is awarded</td><td colspan="2"></td><td colspan="2">Name of Buyer or Licensee or Lessee or to whom contract is awarded</td><td></td></tr>
<tr><td colspan="2">TCS Unique Transaction Number (UTN) as provided by Income Tax Department</td><td colspan="2">Whether PAN uploaded was validated by Income Tax Department? (Y/N)</td><td>Gross Amount Paid</td><td>TCS</td></tr>
</table>

Gross TCS amount			
Total TCS amount where PAN was found valid by Income Tax Department			

I_____________________________ son/daughter of _________________ working in the capacity of __________________________ (designation) do hereby certify that a sum of Rs. ____________________ [Rupees ____ (in words)] has been collected at source and paid to the credit of the Central Government. I further certify that the information given above is true and correct based on the books of accounts, documents and other available records.

Place	
Date	Signature of person responsible for collection of tax
Designation	Full Name

TCS certificate number is an internal reference number to be given by the Collector (optional)

(i) in Form 27Q-

(i) for the words, figures and letters "see sections 194E, 195, 196A, 196B, 196C, 196D and rules 31A and 37A", the words, figures, letters and brackets "see rule 31A(1)(c)(i)", shall be substituted;

(ii) for the Annexure, the following Annexure shall be substituted, namely:-

Annexure

Deductee-break-up of TDS

(Please use separate Annexure for each line-item in the table at S. No. 4 of main Form 27Q)

Details of amount paid/credited during the quarter ended…(DD-MM-YYYY) and of tax deducted at source

Age code of the branch where tax is deposited	
Date on which tax deposited (dd-mm-yyyy)	
Challan Serial No.	
Heading under which payment made	
Total TDS to be allocated among deductees as in the vertical total of col. 725	
Interest	
Others	
Total of the above	

Name of Deductor	
TAN	

Sr. No.	Deductee code (01 Company 02. Other than Company)	Unique Transaction Number (UTN)	PAN of the deductee	Name of the deductee	Date of payment credit	Amount paid/ credited Rs.	Paid by book entry or other-wise	TDS	Sur-charge	Education Cess	Total Tax deducted (721+722 +723) Rs	Total Tax deposited Rs	Date of deductions	Rate at which deducted	Reason for non-deduction/ lower deduction grossing up (if any)
714	715	729	716	717	718	719	720	721	722	723	724	725	726	727	728
1															
2															
3															
4															
5															
Total															

Verification

I…………..hereby certify that all the particulars furnished above are correct and complete

Place: Signature of person responsible for deducting tax at source…………………….**..**

Date: Name and designation of person responsible for deducting tax at source………**..**

Note.- *Write "A" if the "lower deduction" or "no deduction" is on account of a certificate under section 197.

Write "B" if no deduction is on account of declaration under section 197A.

Write "G" if grossing up has been done."

(j) for Form 27EQ-

(i) for the figures and letters "31aa", the figures and letter "31A" shall be substituted;

(ii) for the Annexure, the following Annexure shall be substituted, namely:-

Annexure

Party wise break-up of TCS

(Please use separate Annexure for each line-item in the table at S.No. 04 of main Form 27EQ)

Details of amount paid/debited during the quarter ended…(DD-MM-YYYY) and of tax collected at source

BSR code of branch where tax is deposited	
Date on which tax deposited (dd-mm-yyyy)	
Challan Serial No.	
Collection Code under which payment made	
Total TCS to be allocated among parties as in the vertical total of col. 676	
Interest	
Others	
Total of the above	

Name of collector	
TAN	

Sr. No.	Party code (01-Company 02-other than Company)	Uni-que Tran-sac-tion Num-ber (UTN)	PAN of the party	Name of the party	Total value of the pur-cha-se(s)	Amount paid/ deb-ited Rs.	Date of which amount paid/ debited	Paid by book entry or other-wise	TCS	Sur-charge	Education Cess	Total Tax collected (672+673 +674) Rs	Total Tax depo-sited Rs	Date of collection	Rate at which collected	Reason for non-collection lower collection[2]
664	665	680	666	667	668	669	670	671	672	673	674	675	676	677	678	679
1																
2																
3																
4																
5																
Total																

Verification

I…………..hereby certify that all the particulars furnished above are correct and complete

Place: Signature of person responsible for deducting tax at source…………………….**..**

Date: Name and designation of person responsible for collected tax at source………**..**

Notes.- 1. Please write collection code A for Alcoholic liquor for human consumption, B for Timber obtained under a forest lease, C for Timber obtained by any mode other than under a forest lease, D for any other forest produce not being timber or tendu leaves, E for Scrap, F for Parking lot, G for Toll plaza, H for Mining and Quarrying.

2. Write "A" if "lower collection" is as per section 206(9).
Write "B" for any other reason, give details in separate sheet.

[Notification No.31/2009/F.No.142/22/2008-TPL]

VIJAY K. JAISWAL, Under Secy.

Note: The principal rules were published vide Notification No.S.O.969(E), dated the 26th March, 1962 and last amended by Income-tax (6th Amendment) Rules, 2009 vide Notification No. S.O. 740(E), dated 16.03.2009.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಆರ್. ಆಂಜಿನಿ

ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ

ಪಿ.ಆರ್. 45 ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ,

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ.

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಸಚಿವಾಲಯ

ಅಧಿಸೂಚನೆ ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ 17 ಕೇನಿಪ್ರ 2009, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 30ನೇ ಜುಲೈ, 2009

2009ನೇ ಸಾಲಿನ 22.5.2009, 1.6.2009ನೇ ದಿನಾಂಕದ ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ ಭಾಗ–II ಸೆಕ್ಷನ್ 3(ii)ರಲ್ಲಿ ಪ್ರಕಟವಾದ ಈ ಕೆಳಕಂಡ ಅಧಿಸೂಚನೆಗಳನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯ ಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ.

1. S.O. 1323 (E) - Notification F. No. 1/1/2009 –CL.V dated:22.5.2009
2. S.O. 1388 (E)- Notification No. F. No. 6/1/2005-ES dated:1.6.2009.

MINISTRY OF CORPORATE AFFAIRS

NOTIFICATION

New Delhi, the 22nd May , 2009

S.O 1323 (E): In exercise of the powers conferred by sub-section (3) of section 1 of the Limited Liability Partnership Act, 2008 (6 of 2009), the Central Government hereby appoints the 31st day of May, 2009 as the date on which the provisions of sections 55 to 58, Second Schedule, Third Schedule and Fourth Schedule of the said Act shall come into force.

[F.No. 1/1/2009-CL.V]

RENUKA KUMAR, Jt. Secy.

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

New Delhi, the 1st June, 2009

S.O 1388 (E): In exercise of the powers conferred by sub-section (2) of section 1 of the Prevention of Money laundering (Amendment) Act, 2009 (21 of 2009), the Central Government hereby appoints the 1st day of June, 2009, as the date on which the provisions of the said Act shall come into force.

[F.No. 6/1/2005-ES]

S.G.P. VERGHESE, Under, Secy.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಆರ್. ಆಂಜಿನಿ

ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ

ಪಿ.ಆರ್. 51 ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ,

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ.

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಸಚಿವಾಲಯ

ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ 18 ಕೇನಿಪ್ರ 2009, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 19ನೇ ಆಗಸ್ಟ್, 2009

2009ನೇ ಸಾಲಿನ ಜೂನ್ 29 ಮತ್ತು ಜುಲೈ 3ನೇ ದಿನಾಂಕದ ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟಿನ ವಿಶೇಷ ಸಂಚಿಕೆಯ ಭಾಗ–II ಸೆಕ್ಷನ್ 3(ii)ರಲ್ಲಿ ಪ್ರಕಟವಾದ ಈ ಕೆಳಕಂಡ 1) S.O. 1575 (E) –Notification No. F.No. 1-54/MMPO/FSSAI/2008/DFQC-1 dated 29.6.2009 2) S.O. 1629(E)-Notification No.F.No. RW/NH-12014/.1110/2007-KNT (P-7 dated:3.7.2009 ಗಳನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯ ಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ.

MINISTRY OF HEALTH AND FAMILY WELFARE

(Department of Health and Family Welfare)

NOTIFICATION

New Delhi, the 29th June, 2009

S.O 1575(E): In exercise of the powers conferred by sub-section (3) of Section 1 of the Food Safety and Standard Authority Act, 2006 (34 of 2006) the Central Government hereby appoints the 29th June, 2009 as the date on which the provisions of Section 99 of the said Act shall come into force.

[F.No. 1-54/MMPO/FSSAI/2008/DFQC-1]

DEBASISH PANDA, Jt. Secy

MINISTRY OF ROAD TRANSPORT AND HIGH WAYS

NOTIFICATION

New Delhi, the 3rd July, 2009

S.O. 1629(E): Whereas, by the Notification of Government of India, Ministry of Shipping, Road Transport and Highways, (Department of Road Transport and Highways) S.O. 2640 (E) dated 12th November, 2008 published in the Government of India Gazette Extraordinary (No. 1591) Part II, Section 3, Sub-section (ii) and issued under sub-section (1) of Section 3A of the National Highways Act, 1956 (48 of 1956) (herein after referred to as the said Act) the Central Government declared its intention to acquire lands specified in the Schedule appended to that notification for public purpose of construction of approaches of the additional vents to Road Under Bridge (RUB), management and operation of National Highways No. 4 on the stretch of land from KM 322. 180 to KM 322.250 (Bangalore –Old Madras Road) in the district of Bangalore Urban in the State of Karnataka.

And whereas the substance of the said notification has been published in ''Times of India'' dated 7th January, 2009 and ''Kannada Prabha'' dated 7th January 2009 under sub-section (3) of Section 3A of the said Act.

And whereas objections have been received and the same have been disposed off by the Competent Authority.

And whereas, in pursuance of sub-section (1) of Section 3D of the said Act, the competent authority has submitted its report to the Central Government.

Now, therefore, upon receipt of the said report of the Competent Authority, and in exercise of the powers conferred by sub-section (1) of Section 3D of the said Act, the Central Government hereby declares that the land specified in the Scheduled annexed hereto are to be acquired for the aforesaid purpose;

And further, in pursuance of sub-section (2) of Section 3D of the said Act, the Central Government hereby declares that on publication of this notification in the Official Gazette, the land specified in the said Schedule shall vest absolutely in the Central Government, free from all encumbrances.

SCHEDULE

Brief description of the land to be acquired with or without structure falling within the stretch of land from KM 322.180 to KM 322.250 Old Madras Road Section of National Highway No. 4 in the State of Karnataka.

District Bangalore Taluk: Bangalore East

Sl.No.	Name of the Village	Sy.No.and IIIs …….. No	Area of land in sq. Mtrs	Type of land	Name of the land owners/ Interested persons (Smt/. Sri/)
1	Bennigana halli	80	304	Dry /NAK	B.M. Munishamappa
					B.M. Ramaswamy
					R. Padmavathi
					B.R. Mohan Raju
					B.R. Banumathi
					Jayaram
2		83/1	304	Choultry, Gramatana/ NAK	Choultary
3		83/2	405	Dry/NAK	B.M. Ramaswamy
					R. Padmavathi
					B.R. Mohan Raju
					B.R. Geena Bai
					B.R. Banumathi
4		84/1P1	202	Dry/NAK	Pramila Desai
					B. Annaiah Reddy
					Jayaram
					Nagabhushana
					Mutthappa
					Vasudevareddy
					Narayanareddy
					Nagaraju
					Ramareddy
					Muniyappa
					Krishnamurthy
5		84/1P2	506	NAK	Railway Lane
6		84/1P3	152	Dry/Nak	Pramila Desai
					B. Annaiah Reddy
					Jayaram
					Nagabhushana
					Mutthappa
					Vasudevareddy
					Narayanareddy
					Nagaraju
					Ramareddy
					Muniyappa
					Krishnamurthy

[F.No. RW/NH-12014/1110/2007-KNT(P-7)]

PRABHAKAR, Dy.Secy

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಆರ್. ಆಂಜಿನಿ

ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ

ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ,

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ.

ಪಿ.ಆರ್. 52